

 <p style="text-align: center;">STATE OF ALASKA DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES</p> <p style="text-align: center;">Policy and Procedure</p>	POLICY AND PROCEDURE NUMBER 11.03.022	PAGE 1 of 2	
	EFFECTIVE DATE November 1, 2009		
SUBJECT SEF Billing for M&O Bulk Fuel		SUPERSEDES 11.03.022	DATED June 16, 2000
CHAPTER State Equipment Fleet	SECTION SEF Procurement	APPROVED BY Signature on File	

PURPOSE

This formalizes the policy and procedure (P&P) of the department on establishing accounting guidelines for tracking bulk fuel usage for maintenance and operations (M&O) shops and stations, and billing non-M&O agencies for fuel pumped from M&O bulk fuel tanks.

POLICY

It is the policy of the department that district State Equipment Fleet (SEF) will track bulk fuel usage for M&O shops and stations and will bill applicable costs of fuel usage by non-M&O departments and divisions via monthly equipment billing. SEF will reimburse M&O collected fuel revenue annually.

PROCEDURE

Billing Procedures:

1. District SEF costs for the bulk fuel entry in the Equipment Management System (EMS) of the non-M&O fuel (fuel pumped from M&O bulk tanks for use by non-M&O agencies) transactions will be charged to M&O via an agency journal (AJ) entry.
2. The M&O stations shall keep fuel log(s) at the pumps. Fuel logs will be forwarded to the SEF district office monthly. District SEF staff will input the non-M&O fuel into EMS in order to charge agencies for fuel pumped from M&O bulk tanks. SEF will then reimburse M&O the amount equal to the non-M&O fuel usage costs and applicable overhead via AJ entry. Copies of the fuel logs will be sent to Area M&O offices along with a copy of the EMS journal entry, to compare ledger codes or costs collected.
3. District SEF personnel shall monitor fuel usage of non-M&O vehicles for the purposes of reimbursing M&O for fuel usage by other divisions or departments.

Tracking fuel for M&O vehicles will be done at the stations. There will be no tracking of fuel usage for M&O vehicles within EMS.

4. The M&O station foremen shall monitor the fuel consumption recorded against quantities purchased. In the event of a discrepancy or irregularity, the matter shall be investigated by the Area M&O superintendent to an acceptable resolution.

AUTHORITY

AS 44.68.230

IMPLEMENTATION RESPONSIBILITY

SEF district office managers, M&O area superintendents and station foreman

DISTRIBUTION

All department employees via the DOT&PF website.